M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 2349	Press ~~Mis.~~
127-128	
Dated 8-12-	1860.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 8th December 1860.

No. 127. Read again the following Proceedings of the Board of Revenue, dated 19th September 1860, No. 1,747, and recorded in the Proceedings of Government, dated 29th September 1860.

Read also the following communication from the Board of Revenue.

Read the following Proceedings of the Board of Revenue, dated 10th November 1860, No. 5,214:—

Read the following letter from W. E. COCHRANE, Esq., Collector of Sea Customs, to J. D. SIM, Esq., Secretary to the Board of Revenue, Fort Saint George, dated Madras, 2nd November 1860, No. 607.

SIR,

1. I have the honor to acknowledge order of the Board of Revenue, dated 3rd ultimo, No. 4,509, and in reply to observe that the several Officers who have presided over this Department appear to have ruled that Patent Fuel ranked under the same category as Coal and Coke, and it has always been passed duty free.

2. I addressed the Collector of Customs, Calcutta, to ascertain the practice which prevailed at that Port, in regard to the levy of duty on Patent Fuel under Act VI of 1844, and I beg to annex Mr. Cockburn's reply.*

* *Dated 16th October 1860, No. 544.*

From F. J. COCKBURN, Esq., Officiating Collector of Customs, Calcutta, to W. E. COCHRANE, Esq., Collector of Customs, Madras, dated 16th October 1860, No. 544.

SIR,

1. In reply to your letter No. 566 of October 4th, I beg to forward copy of the order, dated 28th October 1847, by which Patent Fuel was allowed to pass free of duty.

2. Previous to October 1847, duty was charged on Patent Fuel.

3. Patent Fuel *now* under Board's orders (No. 623 of June 25th, 1859) pays duty.

Extract from a letter from the Government of Bengal, to the Board of Customs, No. 414 of 20th October 1847.

Paragraph 2. "His Honor approves of your Board's suggestion for allowing, generally, all Patent Fuel imported into Calcutta to be passed free of duty, and you are accordingly authorized to issue the necessary orders on the subject to the Collector of Government Customs."

(True Extract.)

(Signed) F. J. COCKBURN,
Officiating Collector of Customs.

(True Copies.)

(Signed) W. E. COCHRANE,
Collector of Sea Customs.

In Cons., 1st October 1860, No. 4,915.

1. Submitted to Government, with reference to their Order in the Revenue Department, No. 1,747, dated 29th September 1860.

Enclosure in Mr. Cochrane's report, dated 2nd instant.

2. The Government will perceive that Patent Fuel was allowed to pass free of duty in Calcutta also, from 1847 till last year, and that none has been imported there since, but whether this is in consequence of the duty or not, is not stated. The question does not appear to have come before the Board till now.

(A true Copy and Extract.)

(Signed) W. HUDLESTON, *Acting Secretary.*

No. 128. ORDER THEREON, 8th December 1860, No. 2,349.

Agreeably to the recommendation of the Board of Revenue contained in the first of the foregoing communications, application will be made to the Government of India to place Patent Fuel with Coal and Coke on the list of articles imported free of duty.

(Signed) J. D. SIM,
Acting Secretary to Government.

Proceedings of the Madras Government, Revenue Department, 8th December 1860.

Ordered that the following letter be despatched.

No. 129. From J. D. SIM, Esq., Acting Secretary to the Government of Fort Saint George, to the Secretary to the Government of India, dated 8th December 1860, No. 2,350.

SIR,

Procs., dated 29th September 1860, *No.* 1,747.
Procs., dated 8th December ,, ,, 2,349.

1. I am directed to forward copies of the papers noted in the margin, and to request that the Government of India may be moved to place Patent Fuel on the list of articles imported free of duty.

2. It will be observed that it has been always usual at Madras to pass the article in question free, placing it under the same category as Coal and Coke. No duty appears to have been charged on that article at Calcutta between October 1847 and June 1859. It is with reference to the practice at Madras that Messrs. Parry & Co., have applied for exemption from duty on a quantity of Patent Fuel lately imported by them. It appears to this Government that it could hardly have been intended to tax one description of the same article whilst other varieties, viz., Coal and Coke are free from duty.

	Coal and Coke.	*Patent Fuel.*
	Tons.	*Tons.*
1855-6	2,263	500
1856-7	4,464	.....
1857-8	10,759	1,581
1858-9	3,020	.....
1859-60 to 20*th October*	1,389.	*2,040

* 2,000 *tons Government import.*

3. The marginal abstract shows the quantity of Coal, Coke and Patent Fuel imported at Madras during the last four and half years, and this Government do not think it desirable that the latter article should be treated differently from the others, for the trifling revenue involved.

Rev: Dept.

No. 2349.

Proceedings of the Government of Madras under date 8 December 1860

Read again the following Proceedings of the Board of Revenue dated 19 September 1860 No. 1747 & recorded in the Proceedings of Govt. dated 29 September 1860

Read also the following communication from the Board of Revenue

Here enter 10 November 1860 No. 524

Agreeably to the recommendation of the Board of Revenue contained in the first of the foregoing communications, application will be made to the Government of India to place Patent Fuel with Coal & Coke on the list of articles imported free of duty, ~~in the case of Coal and Coke~~

Ordered that the following letter be despatched to the Government of India.

To

2 copies
To the Board of Revenue Dept. P.C.
3 — Govt. of India

No 2338

Pro: dated 29th September 1860
No 1747

Recd 8 December 1860
No 3349.

duty on a quantity of Patent fuel lately imported by them - It appears to this Government that it could hardly have been intended to tax one description of the same article whilst other varieties viz; Coal & Coke are free from duty -

The marginal abstract shows the Weight of Coal & Coke Patent Fuel

Tons	Tons
35/6 2263.	500.
1/7 4464.	—
1/8 10759	1581.
2/9 3020.	—
9/60 1359.	2040.
Oct.	

Tons
2000 Gross imported

- titles of Coal, Coke and Patent Fuel imported at Madras during the last four Financial years and this Govt do not think it desirable that the latter article should be treated differently from the others, for the trifling revenue involved. —

No 2338

Sir

I am directed by the Secretary of State for India in Council to forward herewith copies of the papers noted in the margin, and to request that the Government of India may be moved to place Patent Fuel on the list of articles imported free of duty

It will be observed that it has been always usual at Madras to pass the article in question free of duty as Coal & Coke - No duty appears to have been charged in that Presidency on the article at Calcutta between October 1857 and June 1859 - In connection with this Messrs Parry & Co have applied for exemption from duty

R. 529-538
29-9-60

Patent Fuel to be exempted from Import duty

Revenue 1860. Deptl No.
Claim for Drawback on
Patent Fuel imported
per [illegible] December 1860.

No. 2946.

Office of the Collector of Customs,
Port [illegible] December 1860.

Application to be made to Party of Indents
Agent, Patent Fuel imported
and Coke on which
are declared exempted from
duty.

Sir,
I have the honor to be
Your obedient Servant
To [illegible]
Collector of Customs.

The Secretary to the
Government of India
Revenue Department
Calcutta.

Sir,
I have the honor to forward herewith a Claim for Drawback on Patent Fuel imported per [illegible] from [illegible] and to request that you will be pleased to cause the same to be passed for payment.

I have the honor to be
Sir,
Your most obedient Servant
[illegible]
Collector of Customs.

Custom House
[illegible] December 1860.

Respectfully transmitted to the Secretary to the Government of India in the Revenue Department.

It is requested that the Patent Fuel may be declared exempt from Import duty.

A/27 - 128 - 129